



BUDGET COMMITTEE

February 25, 2026 2:30 – 3:30 p.m.
 In Person – Board Room 154

APPROVED MINUTES

X	Becky McCall (Chair)	X	Jackie Parker (Co-Chair)		Stacey Bartlett		Elsa Gomez
	Scott Gordon		Jim Harrell		Rob McCandless	X	Jennine Meier
X	Juanne Van Der Linde		Courtney Zimbardo		Student Rep Evelyn Degutis		

Guests: Will Breitbach, Destinee Ecklin, Matt Gallmeister, Kris Marquez, Angela Simmons, Sarah Holmes, Heidi Diaz

1. CALL TO ORDER

2. APPROVAL OF MINUTES – November 19, 2025, December 3, 2025, and January 28, 2026. – The committee did not have quorum so could not vote on the minutes. Table this item to our next meeting.

3. PUBLIC COMMENTS: This portion of the meeting is reserved for persons wishing to address the Budget Committee on any matter not on the agenda. No action will be taken. Speakers are limited to three minutes.

4. REPORTS

5. DISCUSSION ITEMS

Becky would like to thank everyone for working so hard to meet the budget development deadlines. It is greatly appreciated.

A) Budget Updates from the State (if applicable)

B) SCFF – Projection Update

Becky gave a PowerPoint presentation; item A & B will be combined in this presentation. Most of the slides are self-explanatory. The PowerPoint along with her notes will be shared with the committee.

Becky walked everyone through where she gets the information for her presentations. To view the resources, go to your Portal, Intranet,

GROUP REMINDERS:
 Honest Communication
 Transparency, No Hidden Agendas
 Listen to Each Other
 Do What We Say We Will Do

Administrative Services home page, then click resources. Similar resources are available on the public webpage.

Slide 3 – California Economic Indicators

- California is the 4th largest economy in the world, and the US is often used as an indicator of California's economic performance.

Slide 4 – Labor Market Conditions:

- [California LaborMarketInfo, The Economy, Local Area Profile](#) is a good site that compares counties.

Slide 6 – Reminder on LAO's comments

- LAO (Legislative Analyst's Office) is taking risks into account, but the Governor of California did not in the proposed budget for 2026-2027. There is expected changes to come out in the May revise with some of these risks incorporated into the Governor's budget.
- The paragraph of "LAO's Final Comments" on slide 6 was highlighted– The Department of Finance is looking at things a bit rosier.

Slide 7 – Student Centered Funding Formula Update:

- 24-25 was focused on rebuilding the funding floor to increase FTES.
- Growth funding along with raising our funding floor was realized in Exhibit C R1 that posted in February for 2024-2025.
- The slide represents the final for 24-25.
- 25-26 SCFF is calculated based on prior year SCFF (2024/2025) plus current year (CY) COLA
- There is positive messaging to resolve the 3.04% deficit that was realized on Exhibit C P1 for 2025-2026, but we will not know until later in the fiscal year. The final calculation of funding will be a year from now, which makes it difficult to project revenues when we have changes like this.
- Deferrals = \$3.3M for current fiscal year. Due to having strong reserves, we are in a good place. Other colleges are not as well positioned.
- Biggest concern at this point is if the state is going to be able to fully fund the SCFF if colleges continue to raise the bar.

Slide 8 –

- Our goal is "A" to raise the floor.
- For 2026/2027 FTES reporting we will be maximizing our FTES by including Summer 26, Fall 26, Spring 27 and Summer 27.
- Hold harmless is our minimum (our floor)- which we want to exceed in the next reporting year.

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- It is critical that we get into “A” otherwise we may see a dip in funding eligibility
- There was discussion around growing Tehama due to the recent center status. There was a recommendation to create a workgroup to put efforts towards growing Tehama to maximize the FTES that can be captured.

Becky went over the two handouts Exhibit C for 2024-25 and 2025-26

Slide 9 –

- COLA is at 2.41 for 2025-2026 is slightly lower than what was projected earlier in the year.

Slide 10 –

- Health increase could increase by 4.5 % but we will know more April/May.
- There are many expenses we are committed to, such as Software, Utilities, Insurance, etc... that see moderate increases each year that is out of our control. These are the types of expenses that we need to be aware of and plan for while creating our budgets, and projecting into future budgets.

C) Other Post Employment Benefits (OPEB)-Retiree Health Benefit Trust Fund Status Update –

- The District has not received the full actuarial report yet, but should soon. Once it is received it will be presented to Budget Committee.

6. OTHER

7. ANNOUNCEMENTS

8. ADJOURNMENT 3:30 pm

9. NEXT MEETING: March 11, 2026

GROUP REMINDERS:
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Budget Committee- Budget Update

Presented by: Becky McCall, Assistant Superintendent/Vice President of
Administrative Services

February 25th, 2026



U.S. Economic Indicators-

CA Department of Finance-Feb.2026

Real Gross Domestic Product (GDP):

- The U.S. GDP grew 4.4% seasonally adjusted annualized rate (SAAR) in the third quarter of 2025.
- The growth was driven mainly by consumer spending, net exports, government, and fixed investment (listed in order of highest to lowest). There was a loss of 0.1% of growth due to inventory accumulation.

Labor Market Conditions:

- As of January 2026, the U.S. unemployment rate was 4.3%, which slightly lower than the previous month. Overall, the nation added 130,000 jobs with six sectors in growth including: education and health services, professional and business services, construction, other services, manufacturing, and leisure and hospitality (listed in order of highest to lowest).
- The areas that declined were government, financial activities, information, trade, transportation and utilities, and mining and logging (listed in order of highest to lowest).

California Economic Indicators

CA Department of Finance-Feb.2026

Real Gross Domestic Product (GDP):

- California's GDP grew by 4.5% in the third quarter of 2025 fueled by nearly all sectors that contributed to growth, except for government and construction.
- The information sector was the leading driver of growth, followed by trade, transportation, utilities, education, health services, manufacturing, professional and business services (listed in order of highest to lowest).



1. UNITED STATES	\$29.18T
2. CHINA	\$18.74T
3. GERMANY	\$4.65T
4. CALIFORNIA	\$4.10T
5. JAPAN	\$4.02T
6. INDIA	\$3.90T
7. UNITED KINGDOM	\$3.64T

California Economic Indicators

CA Department of Finance-Feb.2026

Labor Market Conditions:

- California's unemployment rate was 5.5% as of December of 2025, which also is slightly lower than the previous month. There was an increase of 29,000 employed workers in the labor force and 37,800 household employment increase, all lowering the overall employment rate.
- The leading sectors of growth in California in December were private education and health services, government, leisure and hospitality, mining, logging, and manufacturing (listed in order of highest to lowest).
- The areas that saw a decline were construction, professional and business services, other services, information, financial activities, trade, transportation and utilities (listed in order of highest to lowest).



California Economic Indicators

CA Department of Finance-Feb.2026

Building Activity:

- The overall building permits issued in California is up by 1.1% from 2024 with 106,200 as of October of 2025. The statewide medium sale price of an existing single-family home decreased by 0.2% at \$850,680 in December of 2025. Sales volume of existing single-family homes is up by 0.2% at 288,551 as of December 2025 from the prior year.

Monthly Cash Report:

- The Governor's Budget estimates of revenues are beating projections by \$3.4 billion (14.2%) and \$6.9 billion (5.4%) due to personal income tax and corporation tax performance. Sales and Use Tax are behind, but not by a lot. Overall, the revenue trends are up due to strong economic growth, however it is also noted that the revenue growth is due to committed obligations related to reserves and increased spending requirements for TK-12 and community college education.
- There is still potential shortfalls that may be realized for 2026-2027 in the May revise.



Governor's 2026-2027 Budget Proposal

Legislative Analyst's Office- January 2026

Multi-Year Budget Deficits:

- Estimates ranging from \$20B to \$35B annually
 - Chronic negative fiscal situation projected over four years and structural deficits have grown

Governor Acknowledges Challenges: (*\$2.9B Deficit in Proposal*)

- Revenue surge is temporary due to investor enthusiasm around AI, which is not sustainable.
- Expecting to see changes in the May revise to incorporate the projected deficits

LAO's Final Comments:

“Nearly four years ago—on the heels of the pandemic and two years of extraordinary revenue growth and historic surpluses—revenues fell sharply, posting double-digit declines. Since then, revenues resumed growing, even above historic averages, but not fast enough to catch up with the state's spending level. As a result, recent budgets have proven difficult for policymakers as deficits have transitioned from cyclical to structural.

In two other cases in recent history, the state encountered similar conditions: deficits lingering in the wake of a sharp revenue decline, despite subsequent revenue growth. Specifically, this occurred after the dot-com bust and after the Great Recession.

Today, without action to realign ongoing expenditures with ongoing revenues, the risk of repeating history looms large.”



Student Centered Funding Formula Update:

2024/2025-Status Update

- R1 Exhibit C February 2026- Rebuild Funding Floor
 - SCFF increased from \$65,706,220 to \$67,079,846 (2% increase)
 - Largely attributed to the Enrollment Growth that was funded
- COLA=1.07%
- Deficit=0%
- Deferrals= Paid

2025/2026- Current Year Status Update

- R1 Exhibit C February 2026- Stability (Prior Year SCFF plus CY COLA)
 - SCFF increased from \$67,000,000 to \$68,622,682 (2% increase)
 - Largely attributed to the Enrollment Growth that was funded last year to build the floor
- COLA=2.3%
- Deficit Factor: SC adopted deficit factor 1.5% \$1M ; CO deficit factor 3.04% \$2M
- Deferrals=\$3.3M (anticipated to be paid in July 2026)

Student Centered Funding Formula Update:

2026-2027-Budget Status Update

- A= \$71,000,000- Calc TCR -rebuild floor
- B=\$66,719,682 - PY TCR +CY COLA
- C=\$67,079,846 - Hold Harmless- min. guarantee
- Difference from FY26 to FY27 if A is not reached=(\$1,542,836)

Student Centered Funding Formula Update:

2026-2027-Budget Status Update

- SCFF Rebuild Funding Floor-GOAL \$71,000,000 (pull in both summers)
- COLA=2.41%
- Deficit=1.5-2%
- Deferrals= TBD

Fiscal Indicators for CY 26 and FY27 Budget Development:

- Some areas are exceeding budgeted projections (temps/instructional aides)
- Operationally committed external increases:
 - Salary (step increases, min wage increase, high COLA salary increases during pandemic)
 - Benefits (health insurance, workers comp, PRS, STRS, etc...)
 - Technology Equipment (Tarrifs)
 - Software annual increases (3-5%)
 - Utilities (Electric/Water)
- 50% Calc - 50% of all salaries/benefits must go to instruction
- Negotiations just beginning
- Retiree Health Benefits -OPEB Full Actuarial Study
- External Factors: CY CO Deficit, Tariffs, Federal Policy Changes, Inflation, and Grant Funded Initiatives

Budgeting/Enrollment/Planning Priorities:

- Maintain current operations and services for students and the community.
- Grow enrollment in Tehama -Center Status
- Maximize FTES SU26, FA26, SP27, & SU27
- Create a sustainable multi-year budget with all risks included reasonably and continue to update as new indicators are learned.
- Plan for external expense increases and State deficits, while preserving reserves.
- Continue to seek grants and other/external funding sources to help support initiatives to enhance/improve instruction and services for our students and community.
- Bond-Extension in Fall of 2026

Budgeting Priorities: Support the Mission

❖ Shasta-Tehama-Trinity Joint Community College District empowers students and strengthens the diverse communities we serve. As a teaching-centered institution, we are committed to student success in the classroom and beyond. We strive to foster a sense of belonging and ensure that every student, regardless of background, has the resources they need to thrive. Through quality instruction and compassionate support, we offer career-oriented programs and transfer degrees to prepare students for meaningful professions and active engagement with our communities.

Next Steps:

- Budget requests in review at VP level-Friday deadline for changes
- First reading of 2026-2027 Tentative Budget presented on March 11th Budget Committee
- Continue to update as we get more information from the State, current year expenses and future projections.

Questions?



**California Community Colleges
2024-25 Recalculation
Shasta-Tehama-Trinity Joint CCD
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)		\$	46,652,817
II. Supplemental Allocation			12,423,214
III. Student Success Allocation			8,003,815
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	67,079,846
	2023-24 SCFF Calculated Revenue + COLA (B)		62,239,164
	Hold Harmless Revenue (C)		54,276,475
	Stability Protection Adjustment		-
	Hold Harmless Protection Adjustment		-
	2024-25 TCR (Max of A, B, or C)	\$	67,079,846
Revenue Sources			
Property Tax & ERAF		\$	24,387,903
Less Property Tax Excess			-
Student Enrollment Fees			1,444,349
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 7,117.13	x Rate: \$1,660.96
State General Fund Allocation			11,821,290
			29,426,304
State General Fund Allocation			
General Fund Allocation		\$	28,967,611
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			458,693
	Subtotal State General Fund Allocation		\$29,426,304
Adjustment(s)			-
	State General Fund Allocation		\$29,426,304
	State General Fund Certification (Exhibit A/D)		\$29,426,304
	Balance		\$0
		Available Revenue	\$ 67,079,846
		2024-25 TCR (Max of A, B, or C)	67,079,846
		0.0000% Revenue Deficit	\$ -

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	2022-23 Applied #3	2023-24 Applied #3	2024-25 Restoration	2024-25 Decline	2024-25 Adjustment	2024-25 Applied #1	2024-25 Applied #2	2024-25 Growth	2024-25 Funded
Credit	5,959.86	4,885.67	759.37	-	-	5,645.04	5,496.86	294.18	5,791.04
Incarcerated Credit	0.92	-	-	-	-	-	-	-	-
Special Admit Credit	933.08	846.65	323.23	-	-	1,169.88	1,169.88	-	1,169.88
CDCP	29.52	33.71	0.39	-	-	34.10	34.10	-	34.10
Noncredit	148.66	114.88	7.23	-	-	122.11	122.11	-	122.11
Total FTES=>>>	7,072.04	5,880.91	1,090.22	-	-	6,971.13	6,822.95	294.18	7,117.13
Total Values=>>>		\$32,915,955	\$6,455,454	\$0	\$0	\$39,371,408			
Change from PY to CY=>>>		\$8,061,970							

variable	j = g x l 2024-25 Applied #2 Revenue	k = h x l 2024-25 Growth Revenue	l 2024-25 Rate \$*	m = j + k 2024-25 Total Revenue
Credit	\$29,102,695	\$ 1,557,520	\$5,294.42	\$30,660,215
Incarcerated Credit	-	-	\$7,424.53	-
Special Admit Credit	8,685,807	-	\$7,424.53	8,685,807
CDCP	253,176	-	\$7,424.53	253,176
Noncredit	545,170	-	\$4,464.58	545,170
Total	\$38,586,848	\$1,557,520		\$40,144,368

n 2024-25 Applied #0	o = f + h 2024-25 Applied #3	p = n - o 2024-25 Unfunded FTES	q = p x l 2024-25 Unfunded FTES Value
5,948.48	5,939.23	9.25	\$ 48,997
-	-	-	-
1,169.88	1,169.88	-	-
34.10	34.10	-	-
122.11	122.11	-	-
7,274.57	7,265.32	9.25	\$ 48,997

Total Value=>>> \$40,977,925

Section Ib: 2024-25 FTES Emergency Conditions Allowance (ECA)

variable	r ECA FTES	s Reported 320 2024-25 R1 FTES	t ECA Applied	n = s + t 2024-25 Applied #0
Credit	-	5,948.48	-	5,948.48
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,169.88	-	1,169.88
CDCP	-	34.10	-	34.10
Noncredit	-	122.11	-	122.11
Total	-	7,274.57	-	7,274.57

Definitions:

	PY: 2023-24	CY: 2024-25
PY App#3: PY App#1 plus PY Growth, is the base for CY.		
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
CY App#1: Base for CY plus any restoration, decline or adjustment.		
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.		
CY App#3: CY App#1 plus Growth. Used as the base for the following year.		
CY Adjustment: Alignment of FTES to available resources.		
Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

California Community Colleges
 2024-25 Recalculation
 Shasta-Tehama-Trinity Joint CCD
 Exhibit C - Page 2

Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2021-22	2022-23	2023-24	Total \$
Credit	-	-	1,074.19	\$ 5,687,217
Incarcerated Credit	-	-	0.92	6,831
Special Admit Credit	-	-	86.43	641,702
CDCP	-	-	(4.19)	(31,109)
Noncredit	-	-	33.78	150,813
Total	-	-	1,191.13	\$ 6,455,454

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2023-24 Applied #3 FTES	2024-25 Growth FTES
Credit	4.60%	4,885.67	224.98
Incarcerated Credit	4.60%	-	-
Special Admit Credit	4.60%	846.65	38.99
CDCP	4.60%	33.71	1.55
Noncredit	4.60%	114.88	5.29
Total		5,880.91	270.81
Total Growth FTES Value =>>> \$			1,515,746

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
<u>Single College Districts</u>				<u>State Approved Centers</u>			
≥ 20,000	10,847,419.78	-	\$0	≥ 1,000	\$2,169,483.61	-	\$0
≥ 10,000 & < 20,000	8,677,936.16	-	-	<u>Grandparented Centers</u>			
< 10,000	6,508,449.14	1	6,508,449	≥ 1,000	2,169,483.61	-	-
<u>Multi-College Districts</u>				≥ 750 & < 1,000	1,627,112.28	-	-
≥ 20,000	8,677,936.16	-	-	≥ 500 & < 750	1,084,740.95	-	-
≥ 10,000 & < 20,000	7,593,193.50	-	-	≥ 250 & < 500	542,371.33	-	-
< 10,000	6,508,449.14	-	-	≥ 100 & < 250	271,187.37	-	-
<u>Additional Rural \$</u>	2,070,087.77	-	-	Subtotal			
			Subtotal				\$0
				Total Basic Allocation			\$6,508,449
				Total FTES Allocation			40,144,368
				Total Base Allocation			\$46,652,817

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,251.96	Points	2023-24 Headcount	Rate	Revenue
AB540 Students	1	311	\$1,251.96	\$389,360
Pell Grant Recipients	1	3,719	1,251.96	4,656,045
Promise Grant Recipients	1	5,893	1,251.96	7,377,809
		Totals	9,923	\$12,423,214

Section III: Student Success Allocation

All Students - Point Value \$738.23	Points	2021-22 Headcount	2022-23 Headcount	2023-24 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	231	259	252	247.33	\$ 2,952.94	\$730,360
Associate Degrees	3	505	520	1,016	680.33	2,214.70	1,506,737
Baccalaureate Degrees	3	10	11	9	10.00	2,214.70	22,147
Credit Certificates	2	161	189	303	217.67	1,476.47	321,378
Transfer Level Math and English	2	146	185	229	186.67	1,476.47	275,608
Transfer to a Four Year University	1.5	446	447	405	432.67	1,107.35	479,114
Nine or More CTE Units	1	1,369	1,567	1,734	1,556.67	738.23	1,149,185
Regional Living Wage	1	1,830	1,582	1,443	1,618.33	738.23	1,194,710
All Students Subtotal		4,698	4,760	5,391	4,949.67		\$5,679,239
Pell Grant Recipients - Point Value \$186.21							
Associate Degrees for Transfer	6	137	159	175	157.00	\$ 1,117.26	\$175,409
Associate Degrees	4.5	346	363	671	460.00	837.94	385,454
Baccalaureate Degrees	4.5	7	3	6	5.33	837.94	4,469
Credit Certificates	3	92	103	157	117.33	558.63	65,546
Transfer Level Math and English	3	74	77	116	89.00	558.63	49,718
Transfer to a Four Year University	2.25	201	202	199	200.67	418.97	84,074
Nine or More CTE Units	1.5	887	1,037	1,191	1,038.33	279.31	290,021
Regional Living Wage	1.5	814	666	613	697.67	279.31	194,868
Pell Grant Recipients Subtotal		2,558	2,610	3,128	2,765.33		\$1,249,559
Promise Grant Recipients - Point Value \$186.21							
Associate Degrees for Transfer	4	173	200	212	195.00	\$ 744.84	\$145,243
Associate Degrees	3	420	442	844	568.67	558.63	317,673
Baccalaureate Degrees	3	9	5	9	7.67	558.63	4,283
Credit Certificates	2	133	132	211	158.67	372.42	59,090
Transfer Level Math and English	2	92	110	157	119.67	372.42	44,566
Transfer to a Four Year University	1.5	265	274	250	263.00	279.31	73,460
Nine or More CTE Units	1	1,116	1,286	1,466	1,289.33	186.21	240,086
Regional Living Wage	1	1,225	970	876	1,023.67	186.21	190,616
Promise Grant Recipients Subtotal		3,433	3,419	4,025	3,625.67		\$1,075,017
Total Headcounts		10,689	10,789	12,544	11,340.67		\$8,003,815
Total Student Success Allocation							\$8,003,815

**California Community Colleges
2025-26 First Principal
Shasta-Tehama-Trinity Joint CCD
Exhibit C - Page 1**

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)			
I. Base Allocation (FTES + Basic Allocation)		\$	42,581,218
II. Supplemental Allocation			13,596,511
III. Student Success Allocation			8,971,816
	Student Centered Funding Formula (SCFF) Calculated Revenue (A)	\$	65,149,545
	2024-25 SCFF Calculated Revenue + COLA (B)		68,622,682
	Hold Harmless Revenue (C)		67,079,846
	Stability Protection Adjustment		3,473,137
	Hold Harmless Protection Adjustment		-
	2025-26 TCR (Max of A, B, or C)	\$	68,622,682
Revenue Sources			
Property Tax & ERAF		\$	25,453,590
Less Property Tax Excess			-
Student Enrollment Fees			1,211,262
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES	Funded FTES: 6,308.36	x Rate: \$1,370.79
State General Fund Allocation			8,647,411
			31,226,776
State General Fund Allocation			
General Fund Allocation	\$		30,757,533
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)			469,243
	Subtotal State General Fund Allocation		\$31,226,776
Adjustment(s)			-
	State General Fund Allocation (Includes Deferral to be Paid in 2026-27)		\$31,226,776
	State General Fund Certification (Exhibit A)		\$27,895,291
	Deferral Amount		\$3,331,485
		Available Revenue	\$ 66,539,039
		2025-26 TCR (Max of A, B, or C)	68,622,682
		3.0364% Revenue Deficit	\$ (2,083,643)

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
	2023-24 Applied #3	2024-25 Applied #3	2025-26 Restoration	2025-26 Decline	2025-26 Adjustment	2025-26 Applied #1	2025-26 Applied #2	2025-26 Growth	2025-26 Funded
Credit	4,885.67	5,939.23	-	(806.91)	-	5,132.32	5,319.07	-	5,319.07
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	846.65	1,169.88	-	(323.23)	-	846.65	846.65	-	846.65
CDCP	33.71	34.10	-	(23.56)	-	10.54	10.54	-	10.54
Noncredit	114.88	122.11	-	9.99	-	132.10	132.10	-	132.10
Total FTES=>>>	5,880.91	7,265.32	-	(1,143.71)	-	6,121.61	6,308.36	-	6,308.36
Total Values=>>>		\$41,870,294	\$0	(\$6,958,702)	\$0	\$34,911,591			
		Change from PY to CY=>>>	(\$6,958,703)						

variable	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
Credit	\$28,809,131	\$ -	\$5,416.20	\$28,809,131
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	6,430,555	-	\$7,595.29	6,430,555
CDCP	80,054	-	\$7,595.29	80,054
Noncredit	603,335	-	\$4,567.26	603,335
Total	\$35,923,075	\$0		\$35,923,075

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
5,132.32	5,132.32	-	\$ -
846.65	846.65	-	-
10.54	10.54	-	-
132.10	132.10	-	-
6,121.61	6,121.61	-	\$ -

Total Value=>>> \$34,911,591

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)

variable	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
Credit	-	5,132.32	-	5,132.32
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	846.65	-	846.65
CDCP	-	10.54	-	10.54
Noncredit	-	132.10	-	132.10
Total	-	6,121.61	-	6,121.61

Definitions:	PY: 2024-25	CY: 2025-26
PY App#3: PY App#1 plus PY Growth, is the base for CY.		
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.		
CY App#1: Base for CY plus any restoration, decline or adjustment.		
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.		
CY App#3: CY App#1 plus Growth. Used as the base for the following year.		
CY Adjustment: Alignment of FTES to available resources.		
Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values		

Section Ic: FTES Restoration Authority				
variable	v	w	y	z = (v + w + y) x l
FTES Category	2022-23	2023-24	2024-25	Total \$
Credit	-	-	-	\$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	-	-	-
CDCP	-	-	-	-
Noncredit	-	-	-	-
Total	-	-	-	\$ -

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	0.13%	5,939.23	7.89
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	1,169.88	1.55
CDCP	0.13%	34.10	0.05
Noncredit	0.13%	122.11	0.16
Total		7,265.32	9.66
Total Growth FTES Value =>>> \$			55,791

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation
Single College Districts				State Approved Centers			
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	-	\$0
≥ 10,000 & < 20,000	8,877,528.70	-	-	Grandparented Centers			
< 10,000	6,658,143.47	1	6,658,143	≥ 1,000	2,219,381.74	-	-
Multi-College Districts				≥ 750 & < 1,000	1,664,535.87	-	-
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-
≥ 10,000 & < 20,000	7,767,836.95	-	-	≥ 250 & < 500	554,845.87	-	-
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-
Additional Rural \$	2,117,699.79	-	-	Subtotal			
Subtotal			\$6,658,143	\$0			
Total Basic Allocation							\$6,658,143
Total FTES Allocation							35,923,075
Total Base Allocation							\$42,581,218

Section II: Supplemental Allocation

Supplemental Allocation - Point Value \$1,280.76	Points	2024-25 Headcount	Rate	Revenue
AB540 Students	1	393	\$1,280.76	\$503,337
Pell Grant Recipients	1	4,188	1,280.76	5,363,808
Promise Grant Recipients	1	6,035	1,280.76	7,729,366
		Totals	10,616	\$13,596,511

Section III: Student Success Allocation

All Students - Point Value \$755.21	Points	2022-23 Headcount	2023-24 Headcount	2024-25 Headcount	Three Year Average	Rate = Point Value x Points	Revenue
Associate Degrees for Transfer	4	259	252	234	248.33	\$ 3,020.86	\$750,179
Associate Degrees	3	520	1,016	945	827.00	2,265.64	1,873,686
Baccalaureate Degrees	3	11	9	13	11.00	2,265.64	24,922
Credit Certificates	2	189	303	275	255.67	1,510.43	386,166
Transfer Level Math and English	2	185	229	265	226.33	1,510.43	341,860
Transfer to a Four Year University*	1.5	447	405	405	419.00	1,132.82	474,652
Nine or More CTE Units	1	1,567	1,734	1,800	1,700.33	755.21	1,284,116
Regional Living Wage	1	1,582	1,443	1,682	1,569.00	755.21	1,184,931
All Students Subtotal		4,760	5,391	5,619	5,256.67		\$6,320,512
Pell Grant Recipients - Point Value \$190.49							
Associate Degrees for Transfer	6	159	175	163	165.67	\$ 1,142.95	\$189,349
Associate Degrees	4.5	363	671	662	565.33	857.22	484,612
Baccalaureate Degrees	4.5	3	6	7	5.33	857.22	4,572
Credit Certificates	3	103	157	188	149.33	571.48	85,341
Transfer Level Math and English	3	77	116	153	115.33	571.48	65,910
Transfer to a Four Year University*	2.25	202	199	199	200.00	428.61	85,722
Nine or More CTE Units	1.5	1,037	1,191	1,266	1,164.67	285.74	332,790
Regional Living Wage	1.5	666	613	684	654.33	285.74	186,968
Pell Grant Recipients Subtotal		2,610	3,128	3,322	3,020.00		\$1,435,264
Promise Grant Recipients - Point Value \$190.49							
Associate Degrees for Transfer	4	200	212	199	203.67	\$ 761.97	\$155,188
Associate Degrees	3	442	844	796	694.00	571.48	396,605
Baccalaureate Degrees	3	5	9	9	7.67	571.48	4,381
Credit Certificates	2	132	211	228	190.33	380.98	72,514
Transfer Level Math and English	2	110	157	200	155.67	380.98	59,307
Transfer to a Four Year University*	1.5	274	250	250	258.00	285.74	73,721
Nine or More CTE Units	1	1,286	1,466	1,544	1,432.00	190.49	272,785
Regional Living Wage	1	970	876	1,013	953.00	190.49	181,539
Promise Grant Recipients Subtotal		3,419	4,025	4,239	3,894.33		\$1,216,040
Total Headcounts		10,789	12,544	13,180	12,171.00		\$8,971,816

*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.